

Quarterly reports. days in January, April, July and October, respectively, render a correct statement thereof to the board of commissioners of the county, duly verified before some person authorized to administer oaths.

Sheriff and tax collector, semi-annual reports.

SEC. 2. That the sheriff and tax collector in each county shall, on the first days of January and July of each year, render to the board of county commissioners a duly verified statement of all taxes collected by them during the preceding six months, and of all commissions received by them upon such taxes, and also all commissions received by them upon executions coming into their hands for collection, and also of all moneys received by them from any other source whatever by virtue of their respective offices: *Provided*, that said sheriff shall not be required to include in such statement any fees received by him from the services of legal processes.

Proviso: fees for service of legal process accepted.

Amounts to be retained by officers.

SEC. 3. That the said officers named in the two preceding sections shall be entitled to retain out of said amounts respectively received by them the following sums in full compensation for their services, to-wit: The clerk of the superior court, three thousand dollars; the sheriff, three thousand five hundred dollars; and the register of deeds, two thousand five hundred dollars; and also such sums as may have been respectively paid by them as commissions or premiums for the execution of their official bonds.

Treasurer.

SEC. 4. That the treasurer of each county shall be allowed commissions of such per cent. as may be fixed by the county commissioners upon all sums that may come into his hands or be disbursed by him, not exceeding in the aggregate the sum of twelve hundred dollars, which sum shall be in full compensation for all services which he may render by virtue of his office, and also such sum as he may have paid as commissions or premiums for the execution of his official bond.

Fees in excess of allowance paid into county treasury.

SEC. 5. That the said clerk of the superior court, register of deeds, sheriff and tax collector shall, on the first Monday in December of each year, pay over to the treasurer of the county all sums in excess of the amounts which shall be respectively due them under the provisions of this act as aforesaid, and upon failure to do so shall be held liable upon his official bond, which bond shall provide for the payment of said excess.

Misdemeanor.

SEC. 6. That any officer named in this act failing or refusing to make the verified statements required by this act shall be guilty of a misdemeanor, and upon conviction shall be fined or imprisoned, or both, at the discretion of the court.

Penalty.

False statement felony.

SEC. 7. That any officer named in this act who shall willfully make a false statement as to the amounts received by him as required by this act shall be guilty of a felony, and upon conviction shall be punished as for any other cases of perjury: *Provided*, this act shall apply to Forsyth County only.

Punished as for perjury.

Proviso: limited to Forsyth county.